As between Plaintiff and Defendant United States of America, each party shall bear its own costs and attorney's fees in connection with this proceeding. IT IS SO ORDERED. DATED: July 1, 2010 HONORABLE JAMES V. SELNA United States District Judge Respectfully submitted, 10 ∥ ANDRÉ BIROTTE JR. United States Attorney SANDRA R. BROWN Assistant United States Attorney Chief, Tax Division VALERIE L. MAKAREWICZ Assistant United States Attorney